

Regulation History

Type of Regulation: Sales and Use Tax Regulations

Regulations: 1703

Title: 1703, *Interest and Penalties*,

Preparation: Kim Rios

Legal Contact: Bradley Heller

Rule 100 changes without regulatory effect to amend Sales and Use Tax Regulation 1703 to incorporate the addition of Revenue and Taxation Code section 6591.6, and to make minor grammatical edits.

History of Proposed Rule:

July 30, 2013 Rule submitted to OAL for approval

June 11, 2013 Board adopted amendments to regulation (Vote 5-0)

Support: NA

Oppose: NA